

Date:

Account No.

California law allows certain Employers of Household Workers the option to pay California employment taxes for their household employees annually instead of quarterly. Information on wages paid to employees must still be reported on a quarterly basis on a form provided for this purpose. To be eligible to elect this option, an employer must:

- Be registered with this department as an Employer of Household Workers.
- Have no delinquent taxes or returns due to the department.
- Intend to pay \$20,000 or less in wages in a calendar year to your household employees. (The sum of all subject wages, cash or non-cash, paid to all employees must be no more than \$20,000 per year.)

To elect this option, complete the election form at the bottom of this document and return it to the address indicated. You will be notified in writing of your election approval. If approved, the election is effective the first day of the calendar year in which the election is filed. If you pay more than \$20,000 in wages in a year, the election will be terminated and you will be required to file and pay all payroll taxes owed for the year at the end of the calendar quarter.

If you need assistance, contact the nearest Employment Tax Customer Service Office listed under the State Government Offices section of the telephone directory under Employment Development Department.

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Please cut and return the bottom portion of this form to the address below.

You may also fax your election form to (916) 654-9211.

**EMPLOYER OF HOUSEHOLD WORKER ELECTION**

I am an employer of household workers and wish to elect to pay California employment taxes annually. I intend to pay no more than \$20,000 per year in wages to my workers. I understand that if I pay more than \$20,000 during the year, the election will be terminated and I will be required to file and pay all payroll taxes owed for the year at the end of that calendar quarter. I will also be required to file quarterly tax returns with payment for the remainder of the year. I will then need to file a new election to be eligible for this program in subsequent years in the future.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Account Number \_\_\_\_\_

( )  
Print Name \_\_\_\_\_ Telephone Number \_\_\_\_\_

Address \_\_\_\_\_

STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT, MIC 28  
P.O. BOX 826880  
SACRAMENTO CA 94280-0001

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_